

Mandatory Attestation (Total Attendance):

We have examined the accompanying Statements of Client Days and Client Fees of PROVIDER NAME for the year ending June 30, 2011. These statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these statements based on our examination.

Our examination was conducted in accordance with attestation standards by the American Institute of Certified Public Accountants and the regulations of the State of Maryland Department of Health and Mental Hygiene and, accordingly, **included examining, on a test basis, evidence** supporting the Statements of Client Attendance Days and Client Fee, and performing such other procedures as we considered necessary in the circumstances. We believe our examination provides a reasonable basis for our opinion.

In our opinion, the Statements of Client Attendance Days and Client Fees referred to above present fairly, in all material respects, the client attendance days and client fees of PROVIDER NAME for the year ended June 30, 2011 in conformity with the regulations of the State of Maryland Department of Health and Mental Hygiene.

This report is intended solely for the information and use of the State of Maryland Department of Health and Mental Hygiene, who specified the criteria. It should not be used by other persons or for any other purpose.

Signature of CPAs

Date